

**IN THE HIGH COURT OF KERALA AT ERNAKULAM**

**PRESENT :**

**THE HONOURABLE MR. JUSTICE ANTONY DOMINIC**

**TUESDAY, THE 6TH NOVEMBER 2007 / 15TH KARTHIKA 1929**

**WP(C).No. 32869 of 2007(K)**  
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**PETITIONER:**  
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**K.MUHAMMED ARABI, PROPRIETOR,  
MAILATTY WOOD INDUSTRIES, UDUMA P.O.,  
MAILATTY, KASARAGOD DISTRICT, PIN-671 321.**

**BY ADV. SRI.V.P.SUKUMAR**

**RESPONDENTS:**  
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- 1. THE ASSISTANT COMMISSIONER (KVAT),  
SPECIAL CIRCLE, COMMERCIAL TAXES,  
KASARAGOD.**
- 2. THE DEPUTY COMMISSIONER (APPEALS),  
COMMERCIAL TAXES, KOZHIKODE.**
- 3. THE INSPECTING ASSISTANT COMMISSIONER,  
COMMERCIAL TAXES, KASARAGOD.**

**BY GOVERNMENT PLEADER SRI.K.P.PRADEEP**

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION  
ON 06/11/2007, THE COURT ON THE SAME DAY DELIVERED THE  
FOLLOWING:**

**ANTONY DOMINIC, J.**  
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**W.P.(C) NO. 32869 OF 2007 K**  
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**Dated this the 6<sup>th</sup> day of November, 2007**

**J U D G M E N T**

Against Ext.P1 order of assessment, petitioner has filed Ext.P2 appeal and Ext.P3 stay petition. During the pendency of the stay petition, by Ext.P4, revenue recovery proceedings have been initiated and hence this writ petition.

2. In view of the pendency of the matter before the Appellate Authority, I dispose of this writ petition directing that the Appellate Authority shall consider and pass orders in the appeal, as expeditiously as possible, at any rate, within eight weeks of receipt of a copy of this judgment.

3. In the meantime, further proceedings pursuant to Ext.P4 shall be deferred on condition that the petitioner remits 1/3<sup>rd</sup> of the amount due in terms of Ext.P4.

Petitioner shall produce a copy of this judgment before the 2<sup>nd</sup> respondent for compliance.

**ANTONY DOMINIC, JUDGE.**

Rp